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GOVERNMENT OF GOA

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No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

1/3/2011-Fin(R&C)

In exercise of the powers conferred by sections 12, 13, 13A and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. FIN(Rev)/2-35/15/75(C) dated 25-3-1976 published in the Official Gazette, Series I No. 52 dated 25-3-1976 (Extraordinary) (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification,—

(I) in PART A,—

(i) for items (1)(a)(ii) to (1)(a)(iv), the following items shall be substituted, namely:—

"1(a)(ii)(a)	whose maximum retail price is above Rs. 75/- upto Rs. 125/- per 750 ml.	Rs. 40/- per bulk litre.
1(a)(ii)(b)	whose maximum retail price is above Rs. 125/- upto Rs. 225/- per 750 ml.	Rs. 45/- per bulk litre.
1(a)(iii)(a)	whose maximum retail price is above Rs. 225/- upto Rs. 350/- per 750 ml.	Rs. 50/- per bulk litre.
1(a)(iii)(b)	whose maximum retail price is above Rs. 350/- upto Rs. 500/- per 750 ml.	Rs. 55/- per bulk litre.

- 1(a)(iv) whose maximum retail price is above Rs. 500/- upto Rs. 750/- per 750 ml. Rs. 155/- per bulk litre.”;
- (ii) for item (1)(a)(a), the following item shall be substituted, namely:—
- “1(a)(a) Indian made foreign liquor manufactured in the State of Goa/ /imported from the rest of India other than milk punch, wines and beer whose strength is above 80 U.P. and sold in the State of Goa. Rs. 13/- per bulk litre.”;
- (iii) for items (3)(a) to (3)(d), the following items shall be substituted, namely:—
- “3(a) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is upto Rs. 50/- per bottle of 650 ml. Rs. 12/- per bulk litre.
- 3(b) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is above Rs. 50/- per bottle of 650 ml. Rs. 15/- per bulk litre.
- 3(c) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit and whose maximum retail price is upto Rs. 50/- per bottle of 650 ml. Rs. 17/- per bulk litre.
- 3(d) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit and whose maximum retail price is above Rs. 50/- per bottle of 650 ml. Rs. 26/- per bulk litre.”;
- (iv) for item (4)(a), the following item shall be substituted, namely:—
- “4(a) Country liquor manufactured with rectified spirit/extra neutral alcohol as base material and/or blended thereof Rs. 12 per bulk litre.”.
- (II) in PART D,—
- (A) in sub-part “I. Manufacture”, after *Explanation-III*, the following *Explanation* shall be inserted, namely:—
- “*Explanation-IV*: Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer and having a tie-up/bottling for other manufacturers etc. for manufacture of Indian made foreign liquor, wine or beer in the State of Goa; shall pay an additional licence fee, equivalent to the licence fee of that unit of Indian made foreign liquor and wine, and 50% of the licence fee of that unit of beer.”;
- (B) in sub-part “III -Import and Export”,—
- (i) for items (1)(a) to (1)(d), the following items shall be substituted, namely:—
- “(1)(a) for each permit/No objection certificate for import of beer, bottled wines, Indian made foreign liquor, foreign liquor and bottled wines Application fee of Rs. 5/- per bulk litre shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against chalan/ /receipt.

(1)(b)	for each permit/No Objection Certificate for import of wine with natural fermentation, wine using rectified spirit or extra neutral alcohol, rectified spirit, extra neutral alcohol, High Bouquet spirit, denatured spirit, concentrates, grain spirit, malt spirit, etc.	Fee of Rs. 500/- shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against chalan/receipt. Fees so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/ /No Objection Certificate.
(1)(c)	for each permit/No Objection Certificate for export of excisable articles outside the State of Goa	Application fee of Rs. 500/- shall be levied, of which fee of Rs. 10/- to be affixed to the application by way of court fee stamp and the balance amount payable into the Government treasury against challan/receipt. Fees so paid shall neither be adjustable nor be refundable in the event of cancellation of permit/ /No Objection Certificate.
(1)(d)	for cancellation, revalidation, extension of each permit/ /No Objection Certificate for import/export of excisable article	Application fee of Rs. 1000/- shall be levied, of which fee of Rs. 10/- by way of court fee stamp to be affixed to the application and the balance amount payable into the Government treasury against chalan/ /receipt.”;
(ii) for items (2)(a)(ii) to (2)(a)(iv), the following items shall be substituted, namely:—		
(2)(a)(ii)(a)	Whisky, rum, gin, vodka, brandy other than wines with or without rectified spirit/milk punch/concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 75/- and upto Rs. 125/- per 750 ml. and strength is below 80 U.P.	fee of Rs. 40/- per bulk litre.
(2)(a)(ii)(b)	Whisky, rum, gin, vodka, brandy other than wines with or without rectified spirit/milk punch/concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 125/- and upto Rs. 225/- per 750 ml. and strength is below 80 U.P.	fee of Rs. 45/- per bulk litre.

- (2)(a)(iii)(a) Whisky, rum, gin, vodka, brandy other than wines with or without rectified spirit/milk punch/concentrates/ /malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 225/- and upto Rs. 350/- per 750 ml. and strength is below 80 U. P. fee of Rs. 50/- per bulk litre.
- (2)(a)(iii)(b) Whisky, rum, gin, vodka, brandy other than wines with or without rectified spirit/milk punch/concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 350/- and upto Rs. 500/- per 750 ml. and strength is below 80 U.P. fee of Rs. 55/- per bulk litre.
- (2)(a)(iv) Whisky, rum, gin, vodka, brandy other than wines with or without rectified spirit/milk punch/concentrates/malt spirit and the like manufactured outside India and whose maximum retail price is above Rs. 500/- and upto Rs. 750/- per 750 ml. and strength is below 80 U.P. fee of Rs. 155/- per bulk litre.";
- (iii) for item (2)(a)(a), the following item shall be substituted, namely:—
- "(2)(a)(a) for import of foreign liquor other than milk punch, wines with or without using rectified spirit/extra neutral alcohol and beer from outside India or from the Custom Bonded Warehouses and whose strength is above 80 U.P. and sold in the State of Goa fee of Rs. 13/- per bulk litre.";
- (iv) for items (2)(b)(1)(i) to 2(b)(1)(iv), the following items shall be substituted, namely:—
- "(2)(b)(1)(i) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is upto Rs. 50/- per bottle of 650 ml. fee of Rs. 12/- per bulk litre.
- (2)(b)(1)(ii) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is above Rs. 50/- per bottle of 650 ml. fee of Rs. 15/- per bulk litre.
- (2)(b)(1)(iii) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit and whose maximum retail price is upto Rs. 50/- per bottle of 650 ml. fee of Rs. 17/- per bulk litre.
- (2)(b)(1)(iv) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit and whose maximum retail price is above Rs. 50/- per bottle of 650 ml. fee of Rs. 26/- per bulk litre".
- (v) for item (2)(e), the following item shall be substituted, namely:—
- "(2)(e) Alcohol fee of Rs. 2/- per bulk litre"
- (vi) for item (2.A)(a), the following item shall be substituted, namely:—
- "(2.A)(a) Industrial alcohol/rectified spirit other than base material for manufacture of Indian made foreign liquor. fee of Rs. 2/- per bulk litre";

(vii) for items (4)(a) and (4)(a)(a), the following items shall be substituted, namely:—

“(4)(a)	Indian made foreign liquor, whose strength is below 80 U.P	fee of Rs. 1/- per bulk litre.
(4)(a)(a)	Indian made foreign liquor other than beer, wine, milk punch whose strength is above 80 U.P.	fee of Rs. 1/- per bulk litre.”;

(C) in sub-part “IV – Miscellaneous”,—

(i) for item (1)(b), the following item shall be substituted, namely:—

“(1)(b)	for retail vendors of Indian made foreign liquor, Country liquor and Foreign liquor for consumption on the premises by keeping their licensed premises open for serving their clientele beyond 11.00 p.m. but not exceeding 5.00 a.m.	<p>A surcharge in addition to annual licence fee shall be levied as indicated against the periods as follows:—</p> <p>(a) Period not exceeding 30 days, Rs. 15,000/- (extension not permitted);</p> <p>(b) Period of tourist season from October to March, Rs. 1,00,000/- (no break-up in period is allowed);</p> <p>(c) Period of tourist season for any two months from October to March, Rs. 30,000/- (no break-up in period is allowed);</p> <p>(d) Period of tourist season from April to May, Rs. 20,000/-;</p> <p>(e) Period exceeding 8 months but not exceeding 12 months running concurrent with the validity of the licence, Rs. 1,50,000/-;</p> <p>(Note:- (a), (b), (c) and (d) above shall not be applicable for 5 Star and above and ‘A’ category hotels).”;</p>
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(ii) after item 2(B), the following item shall be inserted, namely:—

“2(C)	for occasional licence for retail sale of liquor for consumption upto 11.00 p.m. for special occasion/ /event in clubs/open place/enclosed premises where entry fee is charged for the guests, a licence fee as shown below shall be charged:—
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- | | |
|--------------------------|-----------------------|
| (i) upto 100 guests | Rs. 5,000/- per day. |
| (ii) 101 to 500 guests | Rs. 10,000/- per day. |
| (iii) 501 to 1000 guests | Rs. 20,000/- per day. |
| (iv) 1001 and above | Rs. 40,000/- per day. |

(Note:- If the retail sale of liquor for consumption continues beyond 11.00 p.m., licence fee shall be charged by treating this period as second day)"

- (iii) after item (4)(e)(ii), the following *Explanation* shall be inserted, namely:—

"*Explanation:* Any manufacturing unit having a licence for manufacture of Indian made foreign liquor, wine or beer and having a tie-up/bottling for manufacture of Indian made foreign liquor, wine or beer in the State of Goa; shall pay an additional label recording fee of Rs. 5000/- and renewal fee of Rs. 2500/- for each label, irrespective of the maximum retail price.";

- (iv) for item (7)(a)(iii), the following item shall be substituted, namely:—

"(7)(a)(iii) for possession of rectified spirit/extra neutral alcohol by industrial units other than liquor manufacturing units	fee of Rs. 20,000/- per annum.";
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- (v) for item (8), the following item shall be substituted, namely:—

"(8) fee on transfer or sale of alcohol/spirit/grain spirit/malt spirit and all other spirit for the purpose of manufacture of Indian made foreign liquor/country liquor/High Bouquet spirit/malt spirit/Grape spirit/concentrate scotch and all other spirit within the State	fee of Rs. 2/- per bulk litre.";
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- (vi) after item (8) and before the *Explanation*, the following item shall be inserted, namely:—

"(9) fee on transfer or sale of High Bouquet spirit/concentrated scotch for the manufacture of Indian made foreign liquor/ /Country liquor within the State	fee of Rs. 3/- per bulk litre.".
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This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Surendra F. Naik, Under Secretary, Finance (R&C).

Porvorim, 24th March, 2011.

Department of Law & Judiciary

Legal Affairs Division

Notification

7/5/2011-LA

The Goa Appropriation (Vote on Account) Act, 2011 (Goa Act 5 of 2011), which has been passed by Legislative Assembly of Goa on 21-3-2011 and assented to by the Governor of Goa on 23-3-2011, is hereby published for general information of the public.

Sharad G. Marathe, Joint Secretary (Law).

Porvorim, 24th March, 2011.

The Goa Appropriation (Vote on Account) Act, 2011

(Goa Act 5 of 2011) [23-3-2011]

AN

ACT

to provide for the withdrawal of certain further sums from and out of the Consolidated Fund of the State of Goa for the services and purposes of the financial year 2011-12.

Be it enacted by the Legislative Assembly of Goa in the Sixty-second Year of the Republic of India, as follows:—

1. *Short title.*— This Act may be called the Goa Appropriation (Vote on Account) Act, 2011.

2. *Withdrawal of Rs. 1337,03,27,000/- from and out of the Consolidated Fund of the State of Goa for the financial year 2011-12.*— From and out of the Consolidated Fund of the State of Goa, there may be paid and applied sums not exceeding those specified in column (5) of the Schedule to this Act amounting in the aggregate to the sums of one thousand three hundred thirty-seven crores three lakhs and twenty-seven thousand rupees towards defraying the several charges which will come in the course of payment during the financial year 2011-12 in respect of the services and purposes specified in column (2) of the said Schedule.

3. *Appropriation.*— The sums authorised to be paid from and out of the Consolidated Fund of the State of Goa under this Act, shall be appropriated for the services and purposes expressed in the Schedule to this Act in relation to the said financial year.

SCHEDULE

(See sections 2 and 3)

(Rs. in lakhs)

Demand No.	Services and purposes	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated Fund of the State of Goa	Total
(1)	(2)	(3)	(4)	(5)
01	Legislature Secretariat	238.00	12.00	250.00
A1	Raj Bhavan (<i>Charged</i>)	—	71.00	71.00
02	General Administration and Co-ordination	1009.17	—	1009.17
03	District and Sessions Court, North Goa	203.50	—	203.50
04	District and Sessions Court, South Goa	190.17	—	190.17
05	Prosecution	58.33	—	58.33
06	Election Office	50.00	—	50.00
07	Settlement and Land Records	195.33	—	195.33
08	Treasury and Accounts Administration, North Goa	8904.17	—	8904.17
09	Treasury and Accounts Administration, South Goa	49.50	—	49.50
A2	Debt Services (<i>Charged</i>)	—	17997.83	17997.83
10	Notary Services	102.33	—	102.33
11	Excise	166.67	—	166.67
12	Commercial Taxes	383.67	—	383.67
13	Transport	2514.33	—	2514.33
A3	Goa Public Service Commission (<i>Charged</i>)	—	30.17	30.17
14	Goa Sadan	60.83	—	60.83
15	Collectorate, North Goa	441.67	—	441.67
16	Collectorate, South Goa	687.50	—	687.50
17	Police	3718.33	—	3718.33
18	Jails	253.00	—	253.00
19	Industries, Trade and Commerce	530.54	—	530.54
20	Printing and Stationery	159.17	—	159.17
21	Public Works	15207.62	—	15207.62
22	Vigilance	15.83	—	15.83
23	Home	55.00	—	55.00
25	Home Guards and Civil Defence	135.00	—	135.00
26	Fire and Emergency Services	381.28	—	381.28
27	Official Language	35.33	—	35.33
28	Administrative Tribunal	17.50	—	17.50
29	Public Grievances	4.17	—	4.17
30	Small Savings & Lotteries	276.67	—	276.67
31	Panchayats	1728.83	—	1728.83

(1)	(2)	(3)	(4)	(5)
32	Finance	3633.33	—	3633.33
33	Revenue	111.67	—	111.67
34	School Education	12310.17	—	12310.17
35	Higher Education	2285.83	—	2285.83
36	Technical Education	378.83	—	378.83
37	Government Polytechnic, Panaji	159.67	—	159.67
38	Government Polytechnic, Bicholim	116.17	—	116.17
39	Government Polytechnic, Curchorem	54.00	—	54.00
40	Goa College of Engineering	557.17	—	557.17
41	Goa Architecture College	122.83	—	122.83
42	Sports & Youth Affairs	1364.17	—	1364.17
43	Art and Culture	2999.90	—	2999.90
44	Goa College of Art	62.50	—	62.50
45	Archives and Archaeology	345.83	—	345.83
46	Museum	31.67	—	31.67
47	Goa Medical College	2833.33	—	2833.33
48	Health Services	2930.67	—	2930.67
49	Institute of Psychiatry and Human Behaviour	233.33	—	233.33
50	Goa College of Pharmacy	165.83	—	165.83
51	Goa Dental College	328.33	—	328.33
52	Labour	778.33	—	778.33
53	Food and Drugs Administration	128.83	—	128.83
54	Town and Country Planning	181.83	—	181.83
55	Municipal Administration	2165.00	—	2165.00
56	Information and Publicity	264.50	—	264.50
57	Social Welfare	3671.00	—	3671.00
58	Women and Child Development	999.58	—	999.58
59	Factories and Boilers	48.33	—	48.33
60	Employment	857.17	—	857.17
61	Craftsmen Training	735.67	—	735.67
62	Law	325.00	—	325.00
63	Rajya Sainik Board	59.17	—	59.17
64	Agriculture	1617.42	—	1617.42
65	Animal Husbandry and Veterinary Services	804.00	—	804.00
66	Fisheries	610.04	—	610.04
67	Ports Administration	343.33	—	343.33
68	Forests	621.83	—	621.83
70	Civil Supplies	1034.83	—	1034.83
71	Co-operation	412.17	—	412.17
72	Science, Technology and Environment	176.17	—	176.17
73	State Election Commission	41.33	—	41.33
74	Water Resources	5460.17	—	5460.17
75	Planning, Statistics and Evaluation	313.61	—	313.61
76	Electricity	19966.67	—	19966.67
77	River Navigation	400.11	—	400.11
78	Tourism	1499.83	—	1499.83
79	Goa Gazetteer	6.50	—	6.50

(1)	(2)	(3)	(4)	(5)
80	Legal Metrology	66.50	—	66.50
81	Department of Tribal Welfare	416.67	—	416.67
82	Information Technology	954.67	—	954.67
83	Mines	1833.33	—	1833.33
TOTAL		115592.27	18111.00	133703.27

Secretariat,
Porvorim-Goa.
Dated: 24-3-2011.

PRAMOD V. KAMAT
Secretary to the Government of Goa,
Law Department (Legal Affairs).

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